

**AMENDMENTS TO THE SPECIFICATION:**

*Please amend the following paragraph beginning on page 14, line 21 and ending on page 14, line 24 as follows:*

Then, as shown in FIG. **3B**, an alkaline aqueous solution of, for example, a 1.0 wt% tetramethylammonium hydroxide aqueous solution **32** is supplied onto the resist film **31** for 60 seconds. Thus, an insoluble layer **33** insoluble in an alkaline developer is formed in a surface portion of the resist film **31**.